

The forecast combined profit attributable to equity holders of the Company for the year ending 31 December 2009 is set out in the section headed “Financial Information — Profit forecast for the year ending 31 December 2009” in this prospectus.

#### A. BASES

The Directors have prepared the forecast of combined profit attributable to equity holders of the Company for the year ending 31 December 2009 on the basis of the results shown in the unaudited management accounts of the Group for the four months ended 30 April 2009 and a forecast of the combined results of the Group for the remaining eight months ending 31 December 2009. The forecast has been prepared on a basis consistent in all material respects with the accounting policies currently adopted by the Group as summarized in Appendix I to the prospectus.

#### B. PRINCIPAL ASSUMPTIONS

The forecast has been prepared based on the following principal assumptions:

- there will be no material change in existing political, legal, fiscal, market or economic conditions in the PRC or any other country or territory in which the Group currently operates or which are otherwise material to the Group’s business;
- there will be no changes in legislation, regulations or rules in the PRC or any other country or territory in which the Group operates or with which the Group has arrangements or agreements, which materially adversely affect its business;
- there will be no material change in the bases or rates of taxation in the PRC or any other country or territory in which the Group operates, except as otherwise disclosed in this prospectus;
- there will be no material changes in inflation rates, interest rates or foreign currency exchange rates from those currently prevailing;
- our operations will not be materially affected or interrupted by any force majeure events or unforeseeable factors or any unforeseeable reasons that are beyond the control of the Directors, including but not limited to the occurrence of natural disasters, epidemics or serious accidents; and
- the Group’s operations, results, and financial position will not be adversely affected by the risk factors described under the “Risk Factors” section of the Prospectus.

**C. LETTER FROM THE REPORTING ACCOUNTANTS**

*The following is the text of a letter, prepared for the purpose of incorporation in this prospectus, received from the Company's reporting accountants, KPMG, Certified Public Accountants, Hong Kong, in respect of the combined profit forecast for the year ending 31 December 2009.*



8th Floor  
Prince's Building  
10 Chater Road  
Central  
Hong Kong

29 June 2009

The Directors  
**Amber Energy Limited**  
**Piper Jaffray Asia Limited**

Dear Sirs,

**AMBER ENERGY LIMITED (THE "COMPANY")**

We have reviewed the accounting policies adopted and calculations made in arriving at the forecast of the combined profit attributable to the equity holders of Amber Energy Limited (the "Company") and its subsidiaries (collectively referred to as the "Group") for the year ending 31 December 2009 (the "Profit Forecast"), for which the directors of the Company are solely responsible, as set forth in the section headed "Financial Information — Profit forecast for the year ending 31 December 2009" in the prospectus of the Company dated 29 June 2009 (the "Prospectus").

The Profit Forecast has been prepared by the directors of the Company based on the unaudited combined results of the Group for the four months ended 30 April 2009 and a forecast of the combined results of the Group for the remaining eight months ending 31 December 2009.

In our opinion, so far as the accounting policies and calculations are concerned, the Profit Forecast has been properly compiled in accordance with the bases and principal assumptions made by the directors as set out in Parts A and B of Appendix III to the Prospectus and is presented on a basis consistent in all material respects with the accounting policies normally adopted by the Group as set out in our accountants' report dated 29 June 2009, the text of which is set out in Appendix I to the Prospectus.

Yours faithfully,  
**KPMG**  
*Certified Public Accountants*  
Hong Kong

**D. LETTER FROM THE SOLE SPONSOR**

*The following is the text of a letter, prepared for the purpose of incorporation in this prospectus, received from Piper Jaffray Asia Limited, the Sole Sponsor, in respect of the combined profit forecast for the year ending 31 December 2009.*

**PiperJaffray®**

3902B, 39th Floor, Tower 1  
Lippo Centre  
89 Queensway  
Hong Kong

29 June 2009

The Board of Directors  
**Amber Energy Limited**

Dear Sirs,

We refer to the combined profit forecast of Amber Energy Limited (the “Company”) and its subsidiaries (together the “Group”) for the year ending 31 December 2009 (the “Profit Forecast”) as set out in “Financial Information — Profit forecast for the year ending 31 December 2009” in the prospectus issued by the Company dated 29 June 2009.

The Profit Forecast, for which the Directors are solely responsible, has been prepared by them based on the unaudited management accounts of the Group for the four months ended 30 April 2009 and a forecast of the combined results of the Group for the remaining eight months ending 31 December 2009.

We have discussed with you the bases and assumptions upon which the Profit Forecast has been made. We have also considered the letter dated 29 June 2009 addressed to you and us from KPMG regarding the accounting policies and calculations upon which the Profit Forecast has been made.

On the basis of the information comprising the Profit Forecast and on the basis of the accounting policies and calculations adopted by you and reviewed by KPMG, we are of the opinion that the Profit Forecast, for which you as the Directors of the Company are solely responsible, has been made after due and careful enquiry.

Yours faithfully,  
For and on behalf of  
**Piper Jaffray Asia Limited**  
**Stacey Wong**  
**Head of Investment Banking**